

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh penerapan *e-filing* dan pengetahuan perpajakan terhadap kepatuhan wajib pajak dengan sosialisasi perpajakan sebagai variabel *moderating*.

Penelitian ini menggunakan data primer dengan membagikan kuesioner kepada wajib pajak yang memenuhi kriteria sebagai wajib pajak di KPP Pratama Surabaya Simokerto dengan metode *purposive sampling*. Sampel yang digunakan sebanyak 111 responden yang memenuhi kriteria. Teknik analisis data yang digunakan ialah regresi berganda dan *Moderated Regression Analysis* (MRA).

Hasil dari analisis penelitian ini menyimpulkan bahwa penerapan *e-filing* merupakan fasilitas pelaporan e-SPT yang dapat mempermudah wajib pajak dalam pelaporannya, sehingga penerapan *e-filing* berpengaruh positif terhadap kepatuhan wajib pajak. Pengetahuan perpajakan merupakan wawasan atau informasi mengenai perpajakan yang harus dipahami oleh wajib pajak, namun dalam penelitian ini pengetahuan perpajakan tidak berpengaruh terhadap kepatuhan wajib pajak. Penerapan *e-filing* yang didukung oleh pengetahuan perpajakan yang dimiliki wajib pajak akan berpengaruh positif terhadap kepatuhan wajib pajak. Variabel *moderating* yaitu sosialisasi perpajakan untuk memberikan informasi perpajakan secara terperinci menunjukkan bahwa sosialisasi perpajakan bukan merupakan variabel *moderating* dari pengaruh penerapan *e-filing* maupun pengetahuan perpajakan terhadap kepatuhan wajib pajak.

Kata kunci: Penerapan *E-filing*, Pengetahuan Perpajakan, Kepatuhan Wajib Pajak dan Sosialisasi Perpajakan

ABSTRACT

This research aimed to examine the effect of implementation of e-filing and tax knowledge on taxpayers' compliance with tax socialization as moderating variable.

The data were primary with questionnaires as its instrument in data collection technique. The questionnaires were distributed directly to respondents. While, the data collection technique used purposive sampling. In line with, there were 111 respondents of KPP Pratama Surabaya Simokerto as the sample. Moreover, the data analysis technique used multiple linear regression with Moderated Regression Analysis (MRA).

The research result concluded that implementation of e-filing was one of the facilities of e-SEPRTI reporting which makes it easier for taxpayers. Therefore, the implementation had a positive effect on taxpayers' compliance. Furthermore, tax knowledge was tax information which needed to be understood by taxpayers. However, in this research, this knowledge did not affect taxpayers' compliance. Additionally, implementation of e-filing which was supported by tax knowledge of taxpayers had a positive effect on taxpayers' compliance. In addition, tax socialization as a moderating variable which gave tax information in detail, showed that the socialization was not moderating variable from the effect of either implementation of e-filing or tax knowledge on taxpayers' compliance.

Keywords: Implementation of E-Filing, Tax Knowledge, Taxpayers' compliance, Tax Socialization



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